

**HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)**

INSTRUCTIONS

REPORTING PROCEDURE — Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below. Timber harvest records must include the harvest information by tax rate area within each county.

TIMBER HARVEST OPERATION —

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE — The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES — Timber Species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine should be reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine should be reported as sugar pine. Lodgepole pine should be reported as miscellaneous conifers. Miscellaneous conifers are ever-green species not listed in the harvest value table. In timber value areas 1 and 2, coastal whitewoods include grand fir, spruce, western hemlock, and western red cedar. In timber value area 1, residual old growth redwood timber is defined as the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed.

Unsound sapwood is for logs cut from older dead trees (standing or downed) if there is sufficient decayed or deeply surface-checked sapwood around the perimeter of the log to cause a loss of lumber within the scaling cylinder. This loss should be the equivalent of at least a one-inch diameter deduction. On Forest Service sales, unsound sapwood shall be such timber classified in this category by the Forest Service. Redwood and Port. Orford cedar shall not be reported as unsound sapwood.

CULL LOGS — A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet.

OLD GROWTH OR YOUNG GROWTH — The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following guidelines to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality. On Forest Service sales, timber shall be reported as classified by the Forest Service prior to the sale.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber. Log scalers may be used to rate the timber relying primarily upon the wood and bark characteristics.

<u>Characteristics</u>	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually uptumed and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

INSTRUCTIONS

SALVAGE TIMBER – Salvage logging occurs whenever the prompt removal of timber is essential to avoid its deterioration or to prevent the spread of insects or disease. Timber reported as salvage shall include dead, dying, damaged, or down trees within the salvage area and may include a minimal volume of live, healthy trees that must be removed incidental to the harvest. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

Trees shall not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch) – 1, High-lead cable – 2, Short-span skyline – 3, Long-span skyline – 4, and Helicopter – 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

VOLUMES – All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber, the Forest Service statements of account (billing statements) shall be the basis for tax payment.

SPLIT PRODUCTS CONVERSION – To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ($T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$)

HARVEST ADJUSTMENTS – The total volume of all species on the harvest operation is used by the taxpayer to determine whether the operation qualifies for the small total volume adjustment and/or the low average volume per acre adjustment. There is no time period involved in these calculations. Average volume per acre is determined by dividing the total volume on the harvest operation by the total acres of timberland actually harvested.

TABLES – The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

STATE BOARD OF EQUALIZATION

TIMBER VALUE AREAS

Rule No. 1020

Adopted 11/4/76

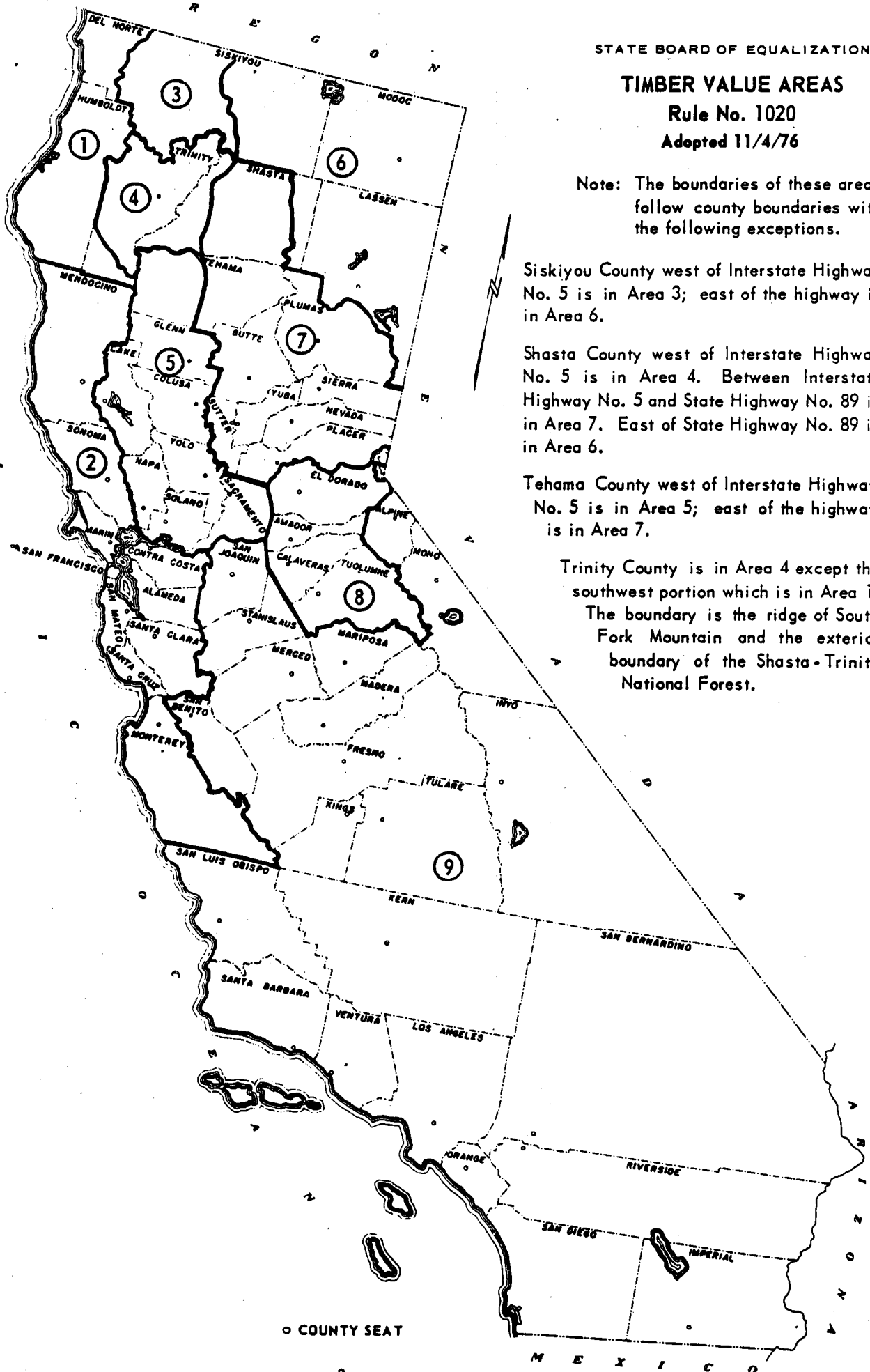
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TABLE 1, MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, poles and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products and unsound sapwood, the items in this table are to be reported in column 14 on the Timber Tax Harvest Report.

TABLE 2. SIZE-QUALITY RATING FOR OLD GROWTH – This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.)

TABLE 3, OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1 -- MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Cull logs	CUL	Gross M board feet	\$0.00
Fuelwood, oak	FWO	Cords	5.00
Fuelwood, miscellaneous	FWM	Cords	3.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.20
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.30
Poles & piling, large (61' – up)	PL	Lineal feet	0.45
Split products, redwood	TR	Net M board feet	60.00
Split products, miscellaneous	TM	Net M board feet	10.00
Unsound sapwood			
Unsound ponderosa pine	UPP	Net M board feet	3.00
Unsound sugar pine	USP	Net M board feet	3.00
Unsound fir	UF	Net M board feet	1.00
Unsound Douglas fir in areas 1, 3 & 4	UDF	Net M board feet	3.00
Unsound Douglas fir in other areas	UDF	Net M board feet	2.00
Unsound miscellaneous conifers	UCM	Net M board feet	1.00

No adjustment for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
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TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, residual	Over 535	535 - 360	Under 360
Douglas fir	Over 430	430 - 310	Under 310

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE - QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$525	\$515	\$500	\$480	\$340
		2	490	480	465	445	340
		3	440	430	415	395	340
Redwood, residual	RRO	1	490	480	465	445	315
		2	455	445	430	410	315
		3	400	390	375	355	315
Douglas fir	DFO	1	300	290	275	255	110
		2	265	255	240	220	110
		3	220	210	195	175	110
Ponderosa pine	PPO	-	250	240	225	205	115
Sugar pine	SPO	-	265	255	240	220	160
Fir, inland	FO	-	120	110	95	75	55
Incense cedar	ICO	-	155	145	130	110	35
Whitewoods, coastal	WVO	-	105	95	80	60	5
Port Orford cedar	PCO	-	675	665	650	630	525
Conifers, miscellaneous	CMO	-	50	40	25	5	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$280	\$270	\$255	\$235	\$190
Douglas fir	DFY	185	175	160	140	50
Ponderosa pine	PPY	115	105	90	70	15
Sugar pine	SPY	115	105	90	70	15
Fir, inland	FY	120	110	95	75	5
Incense cedar	ICY	155	145	130	110	15
Whitewoods, coastal	WWY	105	95	80	60	1
Port Orford cedar	PCY	550	540	525	505	430
Conifers, miscellaneous	CMY	50	40	25	5	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$125	\$115	\$100	\$ 80	\$ 30
Salvage sugar pine	ZSP	150	140	125	105	50
Salvage fir, inland	ZF	60	50	35	15	1
Salvage Douglas fir	ZDF	155	145	130	110	60
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage Port Orford cedar	ZPC	310	300	285	265	210
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	355	345	330	310	245
Salvage whitewoods, coastal	ZWW	55	45	30	10	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 65	\$ 55	\$ 40	\$ 20	\$ 1
Salvage sugar pine	ASP	65	55	40	20	1
Salvage fir, inland	AF	60	50	35	15	1
Salvage Douglas fir	ADF	120	110	95	75	1
Salvage incense cedar	AIC	65	55	40	20	1
Salvage Port Orford cedar	APC	300	290	275	255	205
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	210	200	185	165	160
Salvage whitewoods, coastal	AWW	55	45	30	10	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
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**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

**TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$500	\$490	\$475	\$455	\$315
		2	455	445	430	410	315
		3	400	390	375	355	315
Douglas fir	DFO	-	185	175	160	140	80
Ponderosa pine	PPO	-	195	185	170	150	120
Sugar pine	SPO	-	225	215	200	180	135
Fir, inland	FO	-	110	100	85	65	60
Incense cedar	ICO	-	145	135	120	100	40
Whitewoods, coastal	WWO	-	85	75	60	40	1
Conifers, miscellaneous	CMO	-	35	25	10	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$265	\$255	\$240	\$220	\$190
Douglas fir	DFY	140	130	115	95	45
Ponderosa pine	PPY	110	100	85	65	25
Sugar pine	SPY	110	100	85	65	35
Fir, inland	FY	110	100	85	65	15
Incense cedar	ICY	145	135	120	100	25
Whitewoods, coastal	WWY	85	75	60	40	1
Conifers, miscellaneous	CMY	35	25	10	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$120	\$110	\$ 95	\$ 75	\$ 25
Salvage sugar pine	ZSP	130	120	105	85	35
Salvage fir, inland	ZF	60	50	35	15	1
Salvage Douglas fir	ZDF	100	90	75	55	5
Salvage incense cedar	ZIC	80	70	55	35	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	340	330	315	295	220
Salvage whitewoods, coastal	ZWW	50	40	25	5	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 65	\$ 55	\$ 40	\$ 20	\$ 1
Salvage sugar pine	ASP	65	55	40	20	1
Salvage fir, inland	AF	60	50	35	15	1
Salvage Douglas fir	ADF	85	75	60	40	1
Salvage incense cedar	AIC	65	55	40	20	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	190	180	165	145	130
Salvage whitewoods, coastal	AWW	50	40	25	5	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M. or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
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**TIMBER VALUE AREA 2
SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

**TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	\$260	\$250	\$235	\$215	\$195
Douglas fir	DFO	-	130	120	105	85	35
Ponderosa pine	PPO	-	155	145	130	110	60
Sugar pine	SPO	-	170	160	145	125	80
Fir, inland	FO	-	75	65	50	30	1
Whitewoods, coastal	WVO	-	80	70	55	35	1
Conifers, miscellaneous	CMO	-	30	20	5	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 2 consists of the following 9 counties:
Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	\$260	\$250	\$235	\$215	\$180
Douglas fir	DFY	130	120	105	85	40
Ponderosa pine	PPY	90	80	65	45	5
Sugar pine	SPY	90	80	65	45	5
Fir, inland	FY	75	65	50	30	1
Whitewoods, coastal	WWY	80	70	55	35	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduct \$15 per M if the average volume on the harvest operation is under 10 M per acre or \$25 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 85	\$ 75	\$ 60	\$ 40	\$ 1
Salvage sugar pine	ZSP	95	85	70	50	1
Salvage fir, inland	ZF	45	35	20	1	1
Salvage Douglas fir	ZDF	80	70	55	35	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	180	170	155	135	115
Salvage whitewoods, coastal	ZWW	50	40	25	5	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 55	\$ 45	\$ 30	\$ 10	\$ 1
Salvage sugar pine	ASP	55	45	30	10	1
Salvage fir, inland	AF	45	35	20	1	1
Salvage Douglas fir	ADF	80	70	55	35	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	180	170	155	135	115
Salvage whitewoods, coastal	AWW	50	40	25	5	1

1. Deduct \$10 per M if the total volume on the harvest operation is under 500 M or \$25 per M if under 80 M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
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TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$270	\$260	\$245	\$225	\$100
		2	235	225	210	190	100
		3	200	190	175	155	100
Sugar pine	SPO	1	350	340	325	305	160
		2	320	310	295	275	160
		3	290	280	265	245	160
Fir	FO	-	170	160	145	125	60
Douglas fir	DFO	1	310	300	285	265	105
		2	270	260	245	225	105
		3	255	245	230	210	105
Incense cedar	ICO	-	235	225	210	190	40
Port Orford cedar	PCO	-	675	665	650	630	525
Conifers, miscellaneous	CMO	-	150	140	125	105	15

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$100	\$ 85	\$ 65	\$ 40
Sugar pine	SPY	110	100	85	65	45
Fir	FY	110	100	85	65	25
Douglas fir	DFY	140	130	115	95	55
Incense cedar	ICY	130	120	105	85	25
Port Orford cedar	PCY	550	540	525	505	430
Conifers, miscellaneous	CMY	50	40	25	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$175	\$165	\$150	\$130	\$ 80
Salvage sugar pine	ZSP	195	185	170	150	90
Salvage fir	ZF	115	105	90	70	1
Salvage Douglas fir	ZDF	180	170	155	135	100
Salvage incense cedar	ZIC	135	125	110	90	15
Salvage Port Orford cedar	ZPC	310	300	285	265	210
Salvage miscellaneous conifers	ZCM	55	45	30	10	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 90	\$ 80	\$ 65	\$ 45	\$ 1
Salvage sugar pine	ASP	100	90	75	55	1
Salvage fir	AF	60	50	35	15	1
Salvage Douglas fir	ADF	90	80	65	45	1
Salvage incense cedar	AIC	50	40	25	5	1
Salvage Port Orford cedar	APC	300	290	275	255	205
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$310	\$300	\$285	\$265	\$125
		2	285	275	260	240	125
		3	265	255	240	220	125
Sugar pine	SPO	1	350	340	325	305	175
		2	325	315	300	280	175
		3	290	280	265	245	175
Fir	FO	-	160	150	135	115	70
Douglas fir	DFO	1	270	260	245	225	100
		2	250	240	225	205	100
		3	225	215	200	180	100
Incense cedar	ICO	-	260	250	235	215	60
Port Orford cedar	PCO	-	675	665	650	630	525
Conifers, miscellaneous	CMO	-	150	140	125	105	15

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$100	\$ 85	\$ 65	\$ 25
Sugar pine	SPY	120	110	95	75	25
Fir	FY	110	100	85	65	15
Douglas fir	DFY	130	120	105	85	30
Incense cedar	ICY	140	130	115	95	5
Port Orford cedar	PCY	550	540	525	505	430
Conifers, miscellaneous	CMY	50	40	25	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$140	\$130	\$115	\$ 95	\$ 65
Salvage sugar pine	ZSP	150	140	125	105	75
Salvage fir	ZF	100	90	75	55	20
Salvage Douglas fir	ZDF	130	120	105	85	65
Salvage incense cedar	ZIC	100	90	75	55	20
Salvage Port Orford cedar	ZPC	310	300	285	265	210
Salvage miscellaneous conifers	ZCM	50	40	25	5	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 40	\$ 30	\$ 15	\$ 1	\$ 1
Salvage sugar pine	ASP	45	35	20	1	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas fir	ADF	50	40	25	5	1
Salvage incense cedar	AIC	50	40	25	5	1
Salvage Port Orford cedar	APC	300	290	275	255	205
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$300	\$290	\$275	\$255	\$120
		2	270	260	245	225	120
		3	240	230	215	195	120
Sugar pine	SPO	1	360	350	335	315	145
		2	330	320	305	285	145
		3	300	290	275	255	145
Fir	FO	-	170	160	145	125	45
Douglas fir	DFO	1	215	205	190	170	85
		2	200	190	175	155	85
		3	180	170	155	135	85
Incense cedar	ICO	-	250	240	225	205	75
Conifers, miscellaneous	CMO	-	85	75	60	40	5

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 95	\$ 85	\$ 70	\$ 50	\$ 10
Sugar pine	SPY	95	85	70	50	10
Fir	FY	80	70	55	35	1
Douglas fir	DFY	95	85	70	50	5
Incense cedar	ICY	115	105	90	70	1
Conifers, miscellaneous	CMY	40	30	15	1	1
Redwood	RY	225	215	200	180	160

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$140	\$130	\$115	\$ 95	\$ 50
Salvage sugar pine	ZSP	150	140	125	105	55
Salvage fir	ZF	70	60	45	25	1
Salvage Douglas fir	ZDF	100	90	75	55	10
Salvage incense cedar	ZIC	100	90	75	55	1
Salvage miscellaneous conifers	ZCM	35	25	10	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 40	\$ 30	\$ 15	\$ 1	\$ 1
Salvage sugar pine	ASP	40	30	15	1	1
Salvage fir	AF	30	20	5	1	1
Salvage Douglas fir	ADF	35	25	10	1	1
Salvage incense cedar	AIC	70	60	45	25	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$330	\$320	\$300	\$280	\$125
		2	310	300	280	260	125
		3	275	265	245	225	125
Sugar pine	SPO	1	330	320	300	280	160
		2	310	300	280	260	160
		3	275	265	245	225	160
Fir	FO	-	175	165	145	125	50
Douglas fir	DFO	1	260	250	230	210	95
		2	240	230	210	190	95
		3	220	210	190	170	95
Incense cedar	ICO	-	250	240	220	200	95
Conifers, miscellaneous	CMO	-	130	120	100	80	15

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$125	\$115	\$ 95	\$ 75	\$ 40
Sugar pine	SPY	125	115	95	75	35
Fir	FY	110	100	80	60	10
Douglas fir	DFY	125	115	95	75	20
Incense cedar	ICY	140	130	110	90	20
Conifers, miscellaneous	CMY	50	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$160	\$150	\$130	\$110	\$ 75
Salvage sugar pine	ZSP	165	155	135	115	75
Salvage fir	ZF	110	100	80	60	10
Salvage Douglas fir	ZDF	130	120	100	80	45
Salvage incense cedar	ZIC	140	130	110	90	40
Salvage miscellaneous conifers	ZCM	45	35	15	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 40	\$ 30	\$ 10	\$ 1	\$ 1
Salvage sugar pine	ASP	45	35	15	1	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas fir	ADF	50	40	20	1	1
Salvage incense cedar	AIC	50	40	20	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$350	\$340	\$320	\$300	\$125
		2	330	320	300	280	125
		3	310	300	280	260	125
Sugar pine	SPO	1	405	395	375	355	185
		2	380	370	350	330	185
		3	340	330	310	290	185
Fir	FO	-	180	170	150	130	70
Douglas fir	DFO	1	270	260	240	220	90
		2	250	240	220	200	90
		3	230	220	200	180	90
Incense cedar	ICO	-	270	260	240	220	90
Conifers, miscellaneous	CMO	-	100	90	70	50	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$100	\$ 80	\$ 60	\$ 20
Sugar pine	SPY	110	100	80	60	20
Fir	FY	95	85	65	45	1
Douglas fir	DFY	105	95	75	55	15
Incense cedar	ICY	125	115	95	75	10
Conifers, miscellaneous	CMY	50	40	20	1	1
Jeffrey pine*	JPY	80	70	50	30	1

*On the eastern slope of the Sierra Nevada only.

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$140	\$130	\$110	\$ 90	\$ 60
Salvage sugar pine	ZSP	140	130	110	90	60
Salvage fir	ZF	75	65	45	25	1
Salvage Douglas fir	ZDF	80	70	50	30	10
Salvage incense cedar	ZIC	100	90	70	50	20
Salvage miscellaneous conifers	ZCM	50	40	20	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 60	\$ 50	\$ 30	\$ 10	\$ 1
Salvage sugar pine	ASP	60	50	30	10	1
Salvage fir	AF	40	30	10	1	1
Salvage Douglas fir	ADF	55	45	25	5	1
Salvage incense cedar	AIC	70	60	40	20	1
Salvage miscellaneous conifers	ACM	30	20	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$310	\$300	\$280	\$260	\$115
		2	290	280	260	240	115
		3	270	260	240	220	115
Sugar pine	SPO	1	365	355	335	315	180
		2	345	335	315	295	180
		3	325	315	295	275	180
Fir	FO	-	160	150	130	110	70
Douglas fir	DFO	1	270	260	240	220	100
		2	250	240	220	200	100
		3	230	220	200	180	100
Incense cedar	ICO	-	260	250	230	210	75
Conifers, miscellaneous	CMO	-	100	90	70	50	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$110	\$100	\$ 80	\$ 60	\$ 15
Sugar pine	SPY	110	100	80	60	15
Fir	FY	95	85	65	45	1
Douglas fir	DFY	110	100	80	60	10
Incense cedar	ICY	125	115	95	75	10
Conifers, miscellaneous	CMY	50	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$120	\$110	\$ 90	\$ 70	\$ 40
Salvage sugar pine	ZSP	120	110	90	70	45
Salvage fir	ZF	75	65	45	25	1
Salvage Douglas fir	ZDF	80	70	50	30	10
Salvage incense cedar	ZIC	100	90	70	50	20
Salvage miscellaneous conifers	ZCM	50	40	20	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUF				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 70	\$ 60	\$ 40	\$ 20	\$ 1
Salvage sugar pine	ASP	70	60	40	20	1
Salvage fir	AF	40	30	10	1	1
Salvage Douglas fir	ADF	50	40	20	1	1
Salvage incense cedar	AIC	70	60	40	20	1
Salvage miscellaneous conifers	ACM	30	20	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

**TIMBER VALUE AREA 9
NORTHERN PORTION ***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$220	\$210	\$190	\$170	\$ 65
		2	200	190	170	150	65
		3	175	165	145	125	65
Sugar pine	SPO	1	280	270	250	230	100
		2	250	240	220	200	100
		3	210	200	180	160	100
Fir	FO	-	120	110	90	70	40
Douglas fir	DFO	-	120	110	90	70	40
Incense cedar	ICO	-	200	190	170	150	50
Conifers, miscellaneous	CMO	-	80	70	50	30	5

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9
NORTHERN PORTION**

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$120	\$110	\$ 90	\$ 70	\$ 1
Sugar pine	SPY	120	110	90	70	1
Fir	FY	70	60	40	20	1
Douglas fir	DFY	70	60	40	20	1
Incense cedar	ICY	130	120	100	80	1
Conifer, miscellaneous	CMY	40	30	10	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$150	\$140	\$120	\$100	\$ 45
Salvage sugar pine	ZSP	200	190	170	150	70
Salvage fir	ZF	80	70	50	30	1
Salvage Douglas fir	ZDF	80	70	50	30	1
Salvage incense cedar	ZIC	115	105	85	65	5
Salvage miscellaneous conifers	ZCM	40	30	10	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 75	\$ 65	\$ 45	\$ 25	\$ 1
Salvage sugar pine	ASP	75	65	45	25	1
Salvage fir	AF	35	25	5	1	1
Salvage Douglas fir	ADF	35	25	5	1	1
Salvage incense cedar	AIC	70	60	40	20	1
Salvage miscellaneous conifers	ACM	30	20	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1980 THROUGH JUNE 30, 1980
(Adopted by the California State Board of Equalization, December 11, 1979)

**TIMBER VALUE AREA 9
SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	\$ 90	\$ 80	\$ 60	\$ 40	\$ 10
Sugar pine	SPO	-	90	80	60	40	10
Fir	FO	-	60	50	30	10	1
Douglas fir	DFO	-	60	50	30	10	1
Incense cedar	ICO	-	80	70	50	30	1
Conifers, miscellaneous	CMO	-	50	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	\$ 90	\$ 80	\$ 60	\$ 40	\$ 1
Sugar pine	SPY	90	80	60	40	1
Fir	FY	60	50	30	10	1
Douglas fir	DFY	60	50	30	10	1
Incense cedar	ICY	80	70	50	30	1
Conifers, miscellaneous	CMY	50	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	\$ 50	\$ 40	\$ 20	\$ 1	\$ 1
Salvage sugar pine	ZSP	50	40	20	1	1
Salvage fir	ZF	35	25	5	1	1
Salvage Douglas fir	ZDF	35	25	5	1	1
Salvage incense cedar	ZIC	50	40	20	1	1
Salvage miscellaneous conifers	ZCM	15	5	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 10 per M; or, if under 100 M, deduct \$ 25 per M; or, if under 25 M, deduct \$ 40 per M.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	\$ 50	\$ 40	\$ 20	\$ 1	\$ 1
Salvage sugar pine	ASP	50	40	20	1	1
Salvage fir	AF	35	25	5	1	1
Salvage Douglas fir	ADF	35	25	5	1	1
Salvage incense cedar	AIC	50	40	20	1	1
Salvage miscellaneous conifers	ACM	15	5	1	1	1

1. If the total volume on the harvest operation is under 250 M, deduct \$ 5 per M; or, if under 100 M, deduct \$ 10 per M; or, if under 25 M, deduct \$ 15 per M.
2. \$1 per M is minimum harvest value after adjustment.